

# New Aberdeen College

Executive Director / CEO

EIN 922288027

NC · NTEE B40

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Dr Ryan Smith, Executive Director / CEO** (\$17,224) against **every comparable organization** that fit the selection criteria — **510** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dr Ryan Smith — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B40).

**BUDGET** Total revenue between \$66,135 and \$148,065 — 0.67x to 1.50x the subject's \$98,710 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**510** organizations qualified on sector, size, and geography → **510** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,587	\$12,476	\$28,161	\$49,141	\$74,150	\$17,224
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## ■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to NC cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Comprehensive Action Model For</a>	NY	\$99,095	President	\$11,685	<b>\$10,521</b>	2023
<a href="#">Iowa School For The Deaf Foundation</a>	IA	\$98,158	President	\$28,502	<b>\$30,203</b>	2024
<a href="#">Local Union 45 Ubc&amp;ja</a>	NY	\$99,355	Chairman	\$10,850	<b>\$9,244</b>	2025
<a href="#">Arema Educational Foundation</a>	MD	\$99,385	Executive Di	\$73,040	<b>\$66,087</b>	2024
<a href="#">Olney Charter High School</a>	PA	\$98,022	Principal	\$261,991	<b>\$260,323</b>	2023
<a href="#">Maxmath Tutoring Online Inc Florida Branch</a>	FL	\$99,657	Executive Director- ceo	\$1,072	<b>\$975</b>	2024
<a href="#">Peruna East Corporation</a>	TX	\$97,750	President	\$85,562	<b>\$82,833</b>	2024
<a href="#">Hispanic Contractors Association De San</a>	TX	\$97,730	Executive Dir.	\$65,025	<b>\$62,951</b>	2024
<a href="#">Southwest Christian Academy</a>	CA	\$97,710	Executive Director	\$16,255	<b>\$13,584</b>	2024
<a href="#">Foundation For Excellence In Public Education In Clarke County Ga Inc</a>	GA	\$97,615	Exec. Director	\$10,000	<b>\$10,018</b>	2023
<a href="#">Roofers Local 149 Mid-michigan Joint Apprenticeship Fund</a>	MI	\$97,516	Trustee	\$1,159	<b>\$1,192</b>	2023
<a href="#">Mscbs Support Corporation</a>	NE	\$99,990	President	\$6,137	<b>\$6,224</b>	2025
<a href="#">Kanu I Ka Pono Inc</a>	HI	\$100,000	Ceo/chairman	\$23,650	<b>\$19,964</b>	2025
<a href="#">Sparkreach Leadership Institute</a>	CA	\$100,000	Director	\$66,583	<b>\$55,644</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sskc Educational Support Inc</a>	MO	\$100,000	Ceo & President/secretary	\$66,164	<b>\$69,825</b>	2023
<a href="#">Harrisonburg Education Foundation Inc</a>	VA	\$97,298	Executive Director	\$69,062	<b>\$62,872</b>	2025
<a href="#">Oklahoma Health Sciences Facility</a>	OK	\$100,174	Secretarytreasurer Director	\$69,412	<b>\$73,971</b>	2024
<a href="#">Colorado Longitudinal Study</a>	CO	\$100,346	Ceo & Secret	\$101,061	<b>\$93,785</b>	2024
<a href="#">Building And Construction Laborers Local</a>	OH	\$97,052	Trustee	\$111,278	<b>\$114,066</b>	2024
<a href="#">Duranno Father School Usa</a>	WA	\$100,508	President	\$12,000	<b>\$10,398</b>	2024
<a href="#">Polish National Alliance</a>	IL	\$96,855	Treasurer	\$32,455	<b>\$30,880</b>	2024
<a href="#">Stephen E Poczowski Memorial</a>	IL	\$100,658	President	\$73,095	<b>\$69,547</b>	2024
<a href="#">Bailiwicks Enrichment Campus</a>	FL	\$96,742	President And Executive Director	\$9,280	<b>\$8,686</b>	2023
<a href="#">Strong Communities Realty Corporation</a>	FL	\$96,654	President	\$36,104	<b>\$33,794</b>	2023
<a href="#">Washington County Charitable</a>	WI	\$100,770	Executive Di	\$78,167	<b>\$79,007</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to NC cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	510 organizations. Compensation range \$2–\$427,066; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$98,710); for reference, expenses \$56,798 and assets \$50,200. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Dr Ryan Smith, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	132 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	24 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	34 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	33 <sup>rd</sup>
Reportable pay only (column D), adjusted	53 <sup>rd</sup>
All sources (D + E + F), adjusted	27 <sup>th</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

### ● Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

#### Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Dr Ryan Smith) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 510 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$17,224 is reasonable (approximately the 34<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.